App F IX 4

Previous References

1947 48
(nil)

File No 59-47
Serial Nos 10 11

Later References
Nil 47 Leg. (3, 4)

GENERAL AND REVENUE SECRETARIAT

Serial Nos
IV 0

Part B for

SUBJECT

Levy of Education Cess at ~~0-8-0~~ 0-8-0
Per Rupee in the Yelahanka Munis

1 10236-36 & 9-10-47

To The D C Bijapur
Comptroller &
Director of P-D

Sanction the

9524/8
L

From the Deputy Commissioner, Bangalore District.
No M6 6037/46-47 dated 17 5 47

Requests sanction to the levy of the ~~above~~ education cess at 0-8-0 per rupee on mohatarfa tax as resolved by the Yelahanka municipality and to earmark the same for the maintenance of the Municipal High School

1) The D C B'lore District reports that the Yelahanka municipal council have resolved to open a municipal High School at Yelahanka and accordingly a recommendation has been submitted to Govt through the Director of Public Instruction in the matter

2) The municipal council have resolved at their meeting to levy an education cess of 0-8-0 per rupee on the Mohatarfa and taxes on land and buildings from the year 1947-48, for the maintenance of the Proposed mil High School

3) Necessary notification as required in Sec 62 of the Town mlb Act has been published for the purpose & it is reported that there were 5 objection petitions the Municipal council have at their meeting held on 21-3-47 ~~have~~ resolved ~~that the levy may~~ to over Rule the objections and that the levy may be got sanctioned in the interest of the people of Yelahanka who are very eager to have a municipal High School

4) For the reasons stated in para 4 of the P & D the D C B'lore has requested ~~that~~ sanction ~~may be accorded~~ the levy of the education cess at 0-8-0 per rupee on mohatarfa taxes as resolved by the mil council and to earmark the same for the maintenance of the mil High School

5) There is no provision in the ~~Mlbs~~ mlb Act 1933 for the levy of education cess at eight annas in the rupee

6) Submitted for orders

22/5

7) PI enquire what the provision of law is under which the Edn cess maybe levied at 8 as in the rupee? for approval

9524/80.

18 JUNE 1947

8) Subd with a draft for approval

27/5

9) Approved

To

The D C B'ore Asst.

No L 17186/20-6-47

calls for certain information

Secn B

21/6 [illegible]

From the D C B'ore Asst

No M6-6037/46-47 dt 1-7-47

furnishes the information called for

10) The D C B'ore Asst reports that the Yelahanka minor mtl cl has already levied education cess at two annas in the rupee as per

Flag V/ G O No E 1358 71/Edn 195-40-2 dt 16-10-1941

11) He reports further that the mtly has decided to levy an additional education cess at eight annas in the rupee under Sect. 62 of the minor mtls Act & the realisation will be taken to mtl fund to meet the recurring expenditure for maintaining the mtl High School at Yelahanka

12) Sect 62 of the minor mtls Act. 1933 reads as follows

<u>In addition to</u> or in lieu of any of the foregoing taxes, the mtl council may levy with the approval of the Govt and subject to such rules as may be prescribed in this behalf any other tax or fee which may be <u>convenient and suitable to the inhabitants of the mtly</u>

13) The Yelahanka minor mtl council has probably interpreted the wordings of the section "In addition to" in the sense "additional Cess over and above what is now being levied "In addition to" of the section means only in addition to the taxes enumerated in Sect 61 of the Act

14) Also sect 63 of the Act fixes the rates or amounts of taxes & fees not to exceed the maxima, which is two annas in the rupee in this case

15) As such there is no provision in the Act for levy of education cess at annas in the rupee

16) Submd for orders

3/7

17) The Law Secy will be consulted if the proposed levy of education cess is as in the amending Act or Bye laws

15) for and lands in relation mine rights or maybe brought under the provisions of section 2 of the mines act

whether such a levy is desirable 18) CS - and Fd levy is convenient 8 10/7/47

for scrutiny opinion

for 11/7 Asst Secy Law Sec wch for 11/7 Ly

19) opinion has already been furnished in a connected file for the Education branch (15/Laws) Sf - Hqrs and upon copy to A/A work in that branch with further

MM 16/7 16/7 Ys for 16/7

Asst Secy L&S wch)

20) For kindly making the file refers to at A above available

Asst Secy Edn Branch wch for 16/7/47

21) The connected file is forthwith herewith

6685 E

22) The opinion furnished by the Law Secy on the subject, in the another file No 645 (Edn Sect dealing

6685 E) Paras 32 to 41, therein, are reproduced hereunder:— 80 M/

23) The Yelahanka Minor Municipal Council have resolved to levy High School Education cess of eight annas per rupee on the existing mohatarfa and taxes on buildings and lands in order to meet the recurring expenditure connected with the opening of the High School

24) "A municipal corporation levies taxes by virtue of authority delegated to it by the State and it therefore follows that municipal corporations can levy no taxes general or special upon the inhabitants or property unless the power be plainly and unmistakably conferred " (LAW OF MUNICIPAL CORPORATIONS IN BRITISH INDIA by P D Iyengar, page 279)

25) Sec 61 of the Minor Municipalities Act specifies the taxes and fees which a municipal council may levy. The proposed education cess of eight annas per rupee on mohatarfa and taxes on land and buildings does not come within the purview of Sec 61 Sec 62, however, provides that the municipal council may, in addition to or in lieu of any of the taxes mentioned in Sec 61, levy with the approval of the Government and subject to such rules as may be prescribed any other tax or fee which may be convenient and suitable to the inhabitants of the municipality

26) Taxes being the enforced personal contributions of persons and property, public use or purpose is of the essence of a tax.

27) The proposed levy is an education cess of eight annas per rupee Under the Elementary Education Act 1941 (as amended by Act VI of 1944), Government may, for carrying out the purposes of the Act, levy throughout or in any part of Mysore, an education cess on any or all of such items of State revenue or of tax levied under any Act or Rule constituting local bodies in Mysore and at such rates

rates as are specified in the Schedule to the Act

28) But the education cess contemplated above relates to elementary education and not to higher education The only provision under which the education cess now proposed could be levied is under Sec 62 Sanction of Government is necessary If sanction of Government is obtained and if the levy conforms to the Rules, if any, under this section this cess could be levied

(Id.) G N
8/7

Law Secy)

29) Sanction of Government is necessary before such a tax is levied

(Id) S Y
10/7

Fin Rev. & Comms)

(Id.) G
10/7

30) A cess of 8 annas or Rohatarfa is excessive Please ask the D C , what he has got to say in the matter and whether this rate of cess will not impose a heavy burden on the poor tax payers and, if so, what his own proposals in the matter are

(Id) J A
17/7
S K
17/7

Asst Secy Edn) G N.
w/c 17/7

31) The D C Bangalore has in his letter dated 17-5-1947, sought sanction of Government to the levy of Education Cess at 8 as. per rupee on Rohatarfa tax as resolved by the M'l Cl , Yelahanka and he is of opinion that the levy of cess is necessary as the M'l High School has been opened at the place this year This question is being dealt with in the L & G Branch

32) It is for consideration if sanction may be accorded to the opening of the M'l High School at Yelahanka, the question of levy of Education Cess

Levy of Education Cess at eight annas in Yelahanka m'ty

80 / M / 1727

Education Cess being pursued in the L S G Branch

(Vide linked file 1)

33) Subd with a draft, for approval, calling for the information as at para 30, supra

34) 1) Approve at once

2) resubmit

4/8 JdV 6/8

TYPIST SECTION 10 AUG 1947

To

The D C Bangalore
No L 2798/19-8-47
Calls for certain information

35) Resubmitted for perusal of points taken as above

19/8 JdV

Revised for signature

✓ Minister Rev + Cens

24/8/47 for signature

OFFICE OF THE MINISTER FOR REVENUE
No 2200
Date 25-8-47

36) 26/8 26/8 for signature SWDA 28/8

Letter No M6 6037/46-47 Dy 21-9-47 from the Dy Commr, Bangalore Dt, furnishing the information

37) It is reported that an income of Rs 2000 is expected by the Yelahanka municipal by the levy of Education Cess at annas eight in the Rupee of tax on buildings etc., & that the levy in question cannot be said to be a burden on the rate payers in view of the benefits they derive through the High School

38) The Dy Commr requests sanction to the proposed levy

39) submit for orders

27/9

39) Submitted for orders 17/7/44
reference to the Minutes
to minister for necessary sanction
para 30 supra

40) Mr. [illegible] of Education Cess considers that the
levy at the rate of eight annas
the whole of the tax on building
lands & the tax cannot be said to
be a burden on the rate payers and
that it is also necessary to impose the
same for meeting the recurring expenses
maintaining the New High School at this place
The opinion of the Law Secretary is contained
in paras 23 to 29 supra Memorandum
is for orders This also for consideration
if the levy may not be made for
a period of two or three years in
the first instance & the results watched
It may be that by that time the vicinity
might become self-supporting

41) In the circumstances reported
the levy of Education Cess at
Rs 0-8-0 in the rupee on the ~~land~~
~~Buildings~~ & Mohtarfa tax
may be sanctioned

ml 59-47

47) It may not be necessary to sanction it only for 3 years because of the School becomes self-supporting & if there is no need for the continuance & the recovery of the loans the municipal council itself may recommend for its abolition

Minister for Rev & Coms) Agree 7/10/47 for

4/10

OFFICE OF THE MINISTER FOR REVENUE
No - 3614
Date 4 10 47

4/10
M Pope
for Secretary

sent with a draft for approval

7/10 7/10

Approved 7/10/47

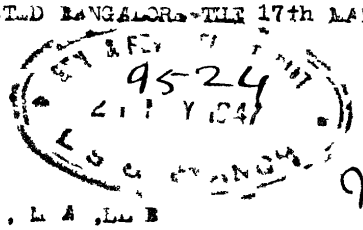
TYPING SECTION
8 OCT 1947
M & REV SECTT

48) To The Dy Commr, Bloemfontein
The D.P.I
The Comptroller
No L 10234-36 & 9-10-47
sanctions the leave

20/10

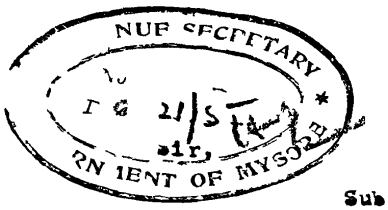
No 6037/46-47

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT
DATED BANGALORE THE 17th MAY 1947



To

H N PANDIGAR, Esq , M A ,LL B
Secretary to the Government of Mysore,
Revenue Department,
Bangalore



Sir,

Sub: Levy of education cess at 0-3-0 per rupee in Yelahanka Municipality

I have the honour to state that the Yelahanka Municipal Council have resolved to open a Municipal High School at Yelahanka and accordingly a recommendation has been submitted to Government through the Director of Public Instruction in the matter

2 The Municipal council have also resolved at their meeting to levy an education cess of 0-3-0 per rupee on the Mohatarfa Tax for the maintenance of the Municipal High School A notification was issued on 19-2-47 calling for objections, if any, for the levy of this cess and the same has been duly published in the town The following persons have filed objectionsfor the levy on the ground that the taxation would be very heavy

1 Y o Shankaranarayana Sastry,
2 Y Srinivasa Sastry
3 S annaiyappa
4 M Abdul y
5 Rahiman and 24 others

6 — The President Rytara Sangha Yelahanka on behalf of the Association

3 The Municipal Council at their meeting held on 21-3-47 have resolved that the levy may be got sanctioned in the interest of the people of Yelahanka who are very eager to have a Municipal High school

4 By the levy of the above cess at 0-3-0 per rupee, the municipality expects an annual income of Rs.2250 Though the present financial position of the municipality is fairly sound its resources require to be augmented to meet the recurring expenditure for the maintenance of the High school The objection is of a general character and has been over-ruled by the Municipal council and the over ruling may be upheld in the larger interest of the Municipality

5 In the circumstances I request that sanction of Government may kindly be accorded to the levy of the above educational cess at 0-3-0 per rupee on mohatarfa tax as resolved by the municipal council and to earmark the same for the maintenance of the Municipal High school

The connected records accompany for favour of reference and return

I have the honor to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER
BANGALORE DISTRICT

No L 17/86
dt/ 20/6/47

To
The D C B'ore Dist-

Sir,

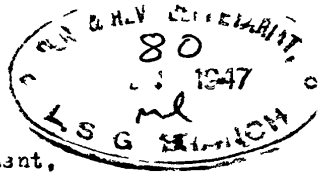
Subject:— Levy of Education Cess at 0-8-0 per rupee on Agricultural Income Tax in Yelahanka Mdly

With reference to your letter no M6-6037/46 dated 17 5 47 on the above subject I am directed to enquire what the provision of law is under which the Education Cess may be levied at eight annas in the rupee on the above mentioned Agl income for the purpose of High School Education & whether it is not fixed at 9 Annas etc 2 as in the case of Mdly revenue is paid in Mdly Plans & Proposals for Revenue Secy

Ref no
C 1388-71
for Revenue

6 6037/46-47

Office of the Deputy Commissioner,
Bangalore District,
Dated, Bangalore, 1st July 1947



To

Syed Abdul Aleem Esq ,B A ,
Secretary to the Government,
Revenue Department,
Bangalore

Sir,

Sub: levy of education cess at as 0-3-0 per rupee on buildigs etc in Yelahanka municipality

With reference to your letter No L 17186 dated 20-6-47 on the above subject, I have the honour to state that the education cess at 0-12-0 per rupee has already been levied as per G O No 1353-71/Mdn 195-40-2 dated 16-10-41 and the realisation is being credited to the Elementary Education Fund Now, the municipality has decided to levy an additional education cess at 0-3-0 per rupee under section 62 of Minor Municipality Act and the realisation will be taken to municipal funds to meet the recurring expenditure for maintaining the municipal High School at Yelahanka

In this connection I may add that the imposition of the above cess is necessary as the municipal High School has already been opened at Yelahanka this year

I have the honor to be,
Sir,
Your most obedient servant,

Asst Deputy Commissioner
BANGALORE DISTRICT

3 copies

No L 2798
of 1947

To

The D C B'low Dn

Sir,

Subject – Levy of Education Cess at Rs 0-8-0 per rupee on bldg. etc., in Yelahanka Municipality

With reference to the correspondence ending with your letter no L 16-6027/46-47 dated 1-7-47 on the above subject, I am directed to state that the Govt. consider that the levy of Education Cess of 8 annas in a rupee on rent is excessive and to request you to intimate what you have got to say in the matter

(your deputation
given notice said proposal

~~matter~~ and whether the
rate of cess will not impose
a heavy burden on the
poor ~~tax payers~~ payers
and, if so, what you
can propose in the
matter are

Yours very ~~sincerely~~ respectfully

I have etc,
[illegible]
for Asst Secy

Copy to the ~~Edn~~ Branch

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 2798

General and Revenue Secretariat,

Dated Bangalore, 19 8 1947.

FROM

The Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue Department.

To

The Deputy Commissioner,
Bangalore District.

SIR,

Subject:- Levy of Education Cess at Rs.0-8-0 in the rupee of the tax on buildings etc., in Yelahanka Minor Municipality.

With reference to the correspondence ending with your letter No.LC 6037/47-47 dated 1st July 1947 on the above subject, I am directed to state that the Government consider that the levy of an education cess of 8 annas in the rupee or Jonatarfa is excessive and to request your definite opinion on the said proposal and whether this rate of cess will not impose a heavy burden on the poor rate payers and if so, what your own proposals in the matter are.

Very early reply is requested.

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government,
Revenue Department.

ml 59-47-10

M6 6037/46-47

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT
Dated, Bangalore, the 21st Septr 1947

To

SYED ABDUL ALEEM, Esq, B A,
Secretary to the Government,
Revenue Department,
Bangalore

REVENUE SECRETARIAT
No L 2419
GOVERNMENT OF MYSORE

25 SEP 1947
L S G BRANCH.

Sir,

Sub Levy of Education Cess at Rs 0.8 0 in the Rupee of the tax on buildings etc in Yelahanka Minor Municipality.

..

With reference to your letter No L 2798 dated 19.8.47 on the above subject, I have the honour to state that the municipality expects an annual income of Rs 20,00Ø- by the levy of a cess of Rs 0-8-0 per rupee on the mohatarfa tax Yelahanka is a growing town and is situated very near to Bangalore City Though the value of the houses has risen very high there, the tax levied is not proportionate The levy of the proposed cess at 0-8-0 per rupee, though looks too high, can not be said to be a burden on the rate payers in view of the benefits they derive through the High School, for the maintenance of which the levy is proposed

In the circumstances I request that orders of Government may kindly be accorded for the levy of the above cess at 0-8-0 per rupee on the monatarfa tax.

I have the honor to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER
BANGALORE DISTRICT

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 9 - 10 - 1947

Signed by Mr G R Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Mr D Cyrus

Section M

File No 59-47

Serial No 11

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— G.O.No. E 1358-71/Edn 195-40-2 dt 16-10-41 sanctioning the levy of additional education cess at 2 annas ~~per~~ for rupee on tax on buildings & lands and on Profession tax in the municipalities in the State

2) Correspondence ending with letter No. 166 6037/46-47 dt 21-9-47 from the Dy Commr Bangalore Dt, requesting sanction to the levy of education cess at eight annas in the rupee on the Mohatarfa tax in the Yelahanka minor unit for the maintenance of the Municipal

Order thereon—No.

High school at the place and
stating that ~~the~~ objections which were
received in response to the notification
issued on this behalf were examined by the undersigned
and found that ~~they~~ the objections
were of a general character and were therefore
overruled ~~by him~~ accordingly

Order No L10234-36/RL-59-47-41
dated 9/10/1947 In the forgoing matter
sanctioned as recorded in the Notification No. F.
dated the 4th February 1933 of the
Government of India in the Department of Education
Health and Lands

To the Director of Public Instruction Bangalore
The Commissioner for Backward Classes
The Director of Medical Services
The Director of Public Health
The Director of Agriculture
The Director of Industries and Commerce
The Director of Veterinary Services
The Director of Co-operative Societies
The Director of Forests
The Director of Fisheries
The Director of Sericulture
The Director of Horticulture
The Director of Geology
The Director of Archaeology
The Director of Museums
The Director of Statistics
The Director of Civil Defence
The Director of Information and Publicity
The Director of Printing Stationery and Publications
The Director of Municipal Administration
The Director of Town Planning
The Director of Survey Settlement and Land Records
The Director of Labour
The Director of Employment and Training
The Director of Weights and Measures
The Director of Boilers
The Director of Factories
The Director of Mines and Geology
The Director of Inspection
The Director of Stationery and Printing
The Director of Government Examinations
The Director of Collegiate Education
The Director of Technical Education
The Director of Public Instruction
The Director of Kannada and Culture
The Director of Urdu Education
The Director of Physical Education
The Director of Adult Education
The Director of Social Welfare
The Director of Women's Welfare
The Director of Youth Welfare
The Director of Tribal Welfare
The Director of Backward Classes
The Director of Minorities
The Director of Scheduled Castes and Tribes
The Director of Scheduled Castes and Tribes Welfare
The Director of Scheduled Castes and Tribes Development
The Director of Scheduled Castes and Tribes Development
The Director of Scheduled Castes and Tribes Development

List of Enclosures received
in connection with the
above order are as stated

Copied by

Examined by

WD 3264—CPB—22 500—9 1 39

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read —

Correspondence ending with letter No.A6.6037/46-47 dated 21st September 1947 from the Deputy Commissioner, Bangalore District, requesting sanction to the levy of Education Cess at Eight annas in the rupee on the Lohatarfa tax in the Yelahanka Minor Municipality for the maintenance of the Municipal High school at the place and stating that objections which were received in response to the notification issued in this behalf were examined by the Municipal Council and found that they were of a general character and were therefore over-ruled

ORDER No L 10234-36 | RU- 59-47-11

DATED, BANGALORE, THE 9th OCTOBER 1947

Sanction is accorded to the levy under section 62 of the Mysore Minor Municipalities Act 1933 of an Education Cess at 8 annas in the rupee of the tax (1) on buildings and lands and (2) on shops and other places of business or profession, within the limits of the Yelahanka Minor Municipality The said Cess will be ~~in the~~ recovered in the same manner and through the same agency as the said taxes are collected

for Secretary to Government,
~~Executive~~/Department
Revenue

To

The Deputy Commissioner, Bangalore District, (with records)
Comptroller to Government,
Director of Public Instruction in Mysore,
~~Copy to the education cell.~~

Spare